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PART IV.

Legislative Measures and Rules thereunder.

NOTIFICATION

No. 2881—*L. C., Bangalore, dated 3rd January* 1938.

Under Rule 8 of the rules for the conduct of business of the Mysore Legislative Council, the accompanying Bill further to amend the Mysore Village Panchayet Act, 1926, is published for general information with the statement of objects and reasons.

By Order,

A. SUNDARARAJA RAO,

Secretary,

Mysore Legislative Council.

BILL FURTHER TO AMEND THE MYSORE VILLAGE PANCHAYET ACT, 1926.

Whereas it is expedient further to amend the Mysore Village Panchayet Act, 1926; It is hereby enacted as follows :—

1. This Act may be called the Mysore Village Panchayet (Amendment) Act, 1938.

2. For Section 36, the following section shall be substituted :—

"36. (1) In every Panchayet, the Amildar shall impose, in the manner prescribed, a tax on all houses, shops or places of trade or business, vacant sites, hittals, and carts in the village or villages within its jurisdiction.

(2) The rates of such taxes shall be determined by the Panchayet and shall not exceed the maxima that may be prescribed.

(3) It shall be competent to the Amildar to make provisions for exemptions in favour of individuals or a class of individuals, subject to such rules as may be prescribed in this behalf."

3. In Sub-section (1) of Section 37, for the word "levy", the word "impose" shall be substituted; and in the proviso to that sub-section, for the word "levy", the word "imposition" shall be substituted."

4. For Section 40, the following section shall be substituted :—

"40 (1) The amount of taxes, fees or other dues shall be paid in such manner as may be prescribed, and in case of default of such payment, shall be recovered by the Amildar as an arrear of land revenue.

(2) Nothing herein contained shall preclude the institution by the Amildar of a suit for any amount due under this Act.

(3) No proceedings shall be taken under Sub-section (1) more than six years after the amount became due."

Statement of objects and reasons.

Before the introduction of the Village Panchayet Act, the Revenue Officers were assessing and collecting the Mohatarfa taxes and crediting them to the funds of the District Boards. With the introduction of the Village Panchayet Act from 1st February 1927, these taxes were replaced by the Panchayet taxes and the duty of assessing and collecting them devolved on the Panchayets. But experience has shown that this duty is not attended to properly by the Chairmen of Village Panchayets. In the interests of prompt collection of Village Panchayet taxes, it is considered necessary to revert to the old system of the Amildars assessing and collecting the taxes, subject to the rules framed in this behalf. The amendment is intended to give effect to this change in system.

2. Consequent on the duty of the assessment and collection of the Village Panchayet taxes devolving on the Amildar, provision is made to recover the Village Panchayet taxes due from the defaulters as arrears of land revenue.

3. The period of limitation for the recovery of the Village Panchayet dues by revenue process at present is only three years. For arrears beyond this period, the recovery can only be by civil suits. But recovery by revenue process is more advantageous and convenient than through the civil suits. It is, therefore, proposed to enhance the period for the recovery of the dues by revenue process from three to six years, as in the case of the recovery of rent or land revenue due to Inamdars from tenants in Inam Villages under Government management.

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